

## **PART 3        CONTRIBUTION LAUNDERING/THIRD-PARTY TRANSFERS**

### **Chapter 22:   Contributions to the Republican Party**

While the Committee spent much time and effort investigating allegations of laundered contributions to the DNC, it spent little time investigating similar allegations with respect to contributions to the Dole for President campaign, the RNC, and other Republican campaign organizations. The Committee allocated three hours on one Friday morning to hearing testimony concerning the admitted laundering scheme of Simon Fireman and Aqua Leisure Industries. That testimony established the DNC was not the only campaign organization which received laundered contributions during the 1996 election cycle. The Dole for President campaign and other GOP organizations received more than \$250,000 in confirmed instances of contribution laundering during the same time period. Moreover, in 1992 -- four years before the “unprecedented” activities which became the focus of this Committee’s investigative efforts -- the RNC received \$500,000 in laundered foreign funds from an individual whose case bears many similarities to those for which the DNC has been criticized.

### **FINDINGS**

- (1)     Simon Fireman, as a national vice chairman of the Dole for President campaign, used his company, Aqua Leisure Industries, Inc., to reimburse contributions to several Republican Party organizations made in the name of employees of Aqua Leisure. Over \$100,000 in contributions made by employees of Aqua Leisure to the Bush-Quayle campaign, the RNC, and the Dole for President campaign were actually corporate contributions from Aqua Leisure. Fireman was convicted for his offenses.**
- (2)     Empire Sanitary Landfill, Inc. reimbursed its employees for over \$110,000 in contributions the employees made to the Dole for President campaign and other Republican campaigns. Empire was convicted for its offenses.**
- (3)     DeLuca Liquor & Wine, Ltd. reimbursed five of its employees for \$10,000 in contributions the employees and their spouses made to the Dole for President campaign.**
- (4)     There is no evidence before the Committee that anyone in the Dole for President campaign, the Bush-Quayle campaign or the RNC, other than Simon Fireman, knew about the above activities.**

**MICHAEL KOJIMA**

A complete description of the case of Michael Kojima and his contributions to the RNC is provided in Part 1, Chapter 6. This discussion will focus solely on his \$500,000 contribution to the Republican Senate-House Dinner Committee and the evidence which suggests that contribution represented laundered foreign funds.

On April 28, 1992, Kojima attended a gala RNC fundraiser known as the President's Dinner. As a result of having contributed \$500,000 to the Dinner Committee, Kojima and his wife sat at the head table with President and Mrs. Bush for the Dinner.<sup>1</sup> In addition, Kojima brought 23 guests with him to the Dinner.<sup>2</sup> Kojima's \$500,000 contribution was paid for with three checks -- two from a company called IMB, of which Kojima was president, and one from Kojima's personal account.<sup>3</sup>

At the time Kojima made his \$500,000 contribution to the RNC, however, he was an individual in deep debt and with few apparent assets. As president of a partnership known as 2M Management, he had defaulted on a \$655,000 loan in 1989.<sup>4</sup> His subsequent business venture, IMB, was suspended for nonpayment of taxes in 1992.<sup>5</sup> Indeed, a 1992 Washington Post article reported that Kojima had "a string of bad debt claims totaling more than \$1 million from previous business ventures."<sup>6</sup> The New York Times reported that one creditor's attorney "thought Mr. Kojima had no assets," while another creditor's attorney, after learning of the Kojima contribution, said his "'blood began to boil' . . . since Mr. Kojima had declared bankruptcy to avoid paying his debts."<sup>7</sup>

In addition to his business debts, Kojima was also in deep personal debt at the time of his contribution, owing hundreds of thousands of dollars in child support to two former wives. One former wife had been searching for Kojima for five years to pay \$700 per month in court-ordered child support. The other former wife told the Los Angeles Times that she had "given up searching for the purportedly poverty-stricken Kojima -- until he showed up with the President."<sup>8</sup>

Within a month after learning of Kojima's \$500,000 contribution to the RNC, the Los Angeles County District Attorney issued an arrest warrant for Kojima for nonpayment of child support. In announcing the warrant, the District Attorney labeled Kojima "America's most wanted deadbeat dad."<sup>9</sup>

How then did such an individual come up with \$500,000 to contribute in order to sit at a table with the President of the United States? Material initially uncovered by CBS News in July 1997 reveals that Kojima's guests at the President's Dinner included ten Japanese citizens who had flown in from Tokyo just for the Dinner. Three of these ten were Japanese businessmen who admitted that they had paid Kojima significant sums of money in order to attend the President's Dinner. Shuuichi Nakagawa told CBS News that he had attended the dinner as a Kojima guest and that Kojima had asked him for hundreds of thousands of dollars in return. Takashi Kimoto, a real estate company owner, stated that he "knows his money went to the GOP" [emphasis in original].<sup>10</sup>

CBS News also released a document apparently provided by one or more of the Japanese businessmen. Printed in English and Japanese, the English version appears on IMB letterhead and

is entitled "Receipt." It is addressed to Tsunekasu Teramoto, a person known to have worked with Kojima and IMB.<sup>11</sup> The next line of the document is the word "Participant:" followed by a blank line. The text states, "Your Participation for 1992 President's Dinner will be the minimum requirement of donation at one Hundred Seventy-Five Thousand (US \$175,000) U.S. Dollars." The document instructs the money to be remitted to IMB, providing the location and number of IMB's bank account. The account number provided is the same account number that appears on the two IMB checks providing \$400,000 to the Republican Dinner Committee. Below the remittance instructions is a blank signature line under which is typed "Michael Kojima, Co-Chairman." If authentic, the document suggests that Kojima was using his status as a Co-Chairman of the President's Dinner to obtain huge sums of money from foreign sources in exchange for arranging attendance at the dinner.

The admissions of the Japanese businessmen, their attendance at the President's Dinner, and the English/Japanese receipt bearing IMB's specific bank account number, when combined with Kojima's history of indebtedness and apparent lack of assets, provide strong evidence that Kojima's \$500,000 contribution to the RNC represented a laundered contribution of foreign funds.

The Minority found no evidence that the RNC knew at the time it accepted Kojima's contribution that it represented laundered funds. There is evidence, however, that concerns about Kojima's source of funds were brought to the attention of RNC officials prior to the date of the President's Dinner and that these concerns were sufficient to lead RNC officials to question Kojima about his contribution. A memorandum written by two fundraisers for the Dinner four days before the Dinner itself stated:

Chuck Babcock of the Washington Post has called numerous times, over the past two days, regarding the donations of Mr. Kojima. Mr. Kojima is listed as one of the largest donors to The Dinner in the FEC report which was filed on April 15 ....

Babcock has been unable to find out any information regarding Mr. Kojima which raised his interest. ...

He had the Post's Los Angeles bureau check Secretary of State documents in California and found the only reference to a "Michael Kojima" one who was a chef who owned, at one time, a series of restaurants.

His further research indicated that the address listed as the headquarters of International Marketing Bureau was also the address of one of the restaurants owned by the Michael Kojima he could find. ...

His specific concerns ... 'How do you know whether these checks come from the assets of his corporation or whether they are the result of laundered money?'

This question raised our concerns to the point where we placed a call to Mr. Kojima and asked him about his business.

Mr. Kojima, in a phone conversation with Rich and Betsy said:

(1) His business is 'international marketing';

- (2) He has clients in 'various countries' including: The USA, Japan, Hong Kong and Israel;
- (3) He is involved in 'organizing consortiums' for 'national projects' such as airports and telecommunications systems. ...
- (4) We specifically asked him the source of funds which are represented by the checks he has sent. He was asked if they were from corporate proceeds or 'from individuals who had chosen to donate to The Dinner.' His specific answer was that the checks were 'corporate assets, my own corporation assets.'
- We feel much more comfortable now, having spoken to Mr. Kojima:
- That we have taken reasonable steps to ensure the funds he has sent to The Dinner are from a legitimate source;
  - That he understood the nature of our concerns; and,
  - That he answered our questions with no hint of evasion."<sup>12</sup>

In light of the questions put to Kojima by the Dinner personnel and the assurances received from him, the evidence does not support the conclusion that the RNC accepted Kojima's contribution with the knowledge that it represented laundered funds. However, in light of subsequent evidence, the RNC's failure to return the \$215,000 it still retains from the Kojima contribution is disturbing. Particularly in light of the evidence presented in this Minority Report that foreign funds were the source of Kojima's contribution, the RNC should immediately return the \$215,000 it received from Kojima.

### **AQUA LEISURE INDUSTRIES, INC.**

Aqua Leisure Industries, Inc., based in Avon, Massachusetts, was founded by Simon Fireman in 1970. Over the years, Fireman built Aqua Leisure, a relatively small company, into one of the largest distributors of aquatic sports equipment in the world. In October 1996, Fireman pleaded guilty to eleven counts of a federal criminal information charging him with a scheme to funnel over \$120,000 in illegal corporate contributions from Aqua Leisure to the Bush-Quayle campaign, the RNC, the Dole for President campaign, and other campaigns. At the same time, his company pleaded guilty to seventy counts in connection with the scheme. One month later, Carol A. Nichols, Fireman's executive assistant, pleaded guilty to one count of conspiracy in connection with the same scheme.<sup>13</sup>

Fireman has been active in politics since the Carter administration. Originally a liberal Democrat, he changed party affiliation early in the administration of Ronald Reagan. Fireman had been named to several presidential trade committees by both Presidents Carter and Reagan.<sup>14</sup> He was also appointed to the board of directors of the Export-Import Bank by Presidents Reagan and Bush.<sup>15</sup>

In late 1991 and early 1992, Fireman and Nichols provided approximately \$21,000 to Aqua Leisure employees in order for them to make contributions to the Bush-Quayle campaign.<sup>16</sup> Nichols told Committee investigators that she believed Fireman had hoped to be appointed to a prominent position within the Bush administration and that he had therefore made commitments

to raise money for the 1992 Bush-Quayle campaign committees.<sup>17</sup> According to Nichols, when Fireman found it difficult to raise the money he had promised, he devised the scheme to solicit employees of Aqua Leisure and to reimburse them for their contributions.<sup>18</sup> Fireman and Nichols decided upon which employees to solicit and then Nichols made the actual solicitation.<sup>19</sup> Once an employee agreed to contribute, Nichols collected a personal check from the employee and reimbursed the employee with cash from an account controlled by Fireman.<sup>20</sup> In addition to soliciting Aqua Leisure employees, Fireman loaned money from Aqua Leisure to an outside individual who gave that money to his own set of contributors to make contributions to the Bush-Quayle campaign.<sup>21</sup>

A similar pattern of soliciting and reimbursing Aqua Leisure employees was followed in subsequent years as Fireman funneled Aqua Leisure funds to several other campaign organizations, including \$24,000 to the RNC in 1992, \$6,000 to the “Citizens for Joe Kennedy Committee” in 1993, and \$69,000 to the Dole for President campaign in 1995.<sup>22</sup> With respect to the contributions to the Dole campaign, Fireman once again loaned money to an outside individual in order to facilitate contributions from a set of contributors known to this individual.<sup>23</sup>

At the time of the contributions to the Dole campaign, Fireman was a national vice chairman of Dole’s campaign finance committee. Again, Nichols told Committee investigators that she believed Fireman’s motive for contributing to the Dole campaign was a desire to obtain a position in a future Dole administration.<sup>24</sup> This belief was confirmed by the criminal information, which stated that “one goal and objective, among others, of Simon C. Fireman’s secret scheme to funnel money to the presidential campaign of Robert Dole was to obtain for Simon C. Fireman a position with the United States government.”<sup>25</sup>

What makes Fireman’s activities particularly egregious is that he not only laundered illegal corporate contributions, but that those contributions represented foreign funds. In approximately 1985, Fireman formed a trust known as Rickwood Ltd. in Hong Kong. The purpose of this trust was to make certain expenditures for the benefit of Fireman that Fireman wished to conceal.<sup>26</sup> According to the criminal information, the Rickwood trust maintained a bank account in the U.S. and received wire transfers of funds from Hong Kong.<sup>27</sup> These funds came from a Hong Kong company known as Greyland Trading Company, which had been acquired by Fireman in 1988.<sup>28</sup> All of the money used to reimburse contributors came from the bank account of the Rickwood trust,<sup>29</sup> and was withdrawn in such a manner as to avoid detection and reporting by the bank where the account was maintained.<sup>30</sup>

The U.S. Attorney for the District of Massachusetts has noted that there is no evidence to suggest that any of the candidates or campaigns who received these laundered contributions were aware of Fireman’s scheme. Shortly after questions about Fireman’s contributions first arose, the Dole campaign accepted his resignation from its finance committee. In addition, the campaign placed all donations involving Mr. Fireman into an escrow account pending the outcome of a federal inquiry. After Fireman pleaded guilty, the campaign turned those contributions over to the U.S. Treasury.<sup>31</sup>

In connection with his guilty plea, Fireman agreed to pay a total of \$6 million in fines. At the time, that represented the largest fine ever levied for a violation of campaign finance laws.<sup>32</sup> That record would soon be eclipsed, however, by another illegal corporate contributor to the Dole campaign, Empire Sanitary Landfill.

### **EMPIRE SANITARY LANDFILL, INC.**

Empire Sanitary Landfill, Inc., a solid waste transfer, disposal and landfill business located in Scranton, Pennsylvania, is another company which has admitted to illegally funneling corporate contributions through its employees and their relatives during the 1996 federal election campaign.

On October 7, 1997, Empire agreed to plead guilty to a 40-count federal criminal information filed by the United States Attorney for the Middle District of Pennsylvania.<sup>33</sup> According to the criminal information, Empire's former upper management made campaign contributions themselves and solicited such contributions from numerous Empire employees, family members, and business associates.<sup>34</sup> They then used corporate funds to reimburse themselves and those they had solicited.<sup>35</sup> In connection with this scheme, \$80,000 in laundered corporate contributions was provided to the Dole for President campaign.<sup>36</sup>

In addition to its contributions to the Dole campaign, Empire also admitted to funneling contributions to nine other political campaigns, including \$10,000 to the "Arlen Specter '96" campaign, \$6,000 to the "Santorum '94" campaign, \$10,000 to the "Haytian-U.S. Senate '94" campaign, \$3,000 to the "Fox for Congress" campaign, \$1,000 to the "Paxon for Congress" campaign, \$5,000 to the "Duhaime for Senate" campaign, \$3,000 to the "Pallone for Congress" campaign, \$1,000 to the "Friends of Max Baucus" campaign, and \$10,000 to the "Clinton/Gore '96 Primary Committee." In announcing Empire's plea agreement, the U.S. Attorney noted that there was no evidence to suggest that any of the candidates or campaigns knew of the illegality of the contributions.<sup>37</sup>

Simultaneous to the announcement of Empire's plea agreement, the U.S. Attorney also announced that a federal grand jury sitting in Scranton, Pennsylvania had returned a 140-count indictment charging six individuals with a variety of criminal offenses arising out of Empire's illegal contributions.<sup>38</sup> These individuals included several former officers and owners of Empire, as well as business associates of Empire and a Pennsylvania state representative in whose district Empire did business. The indictment provides the details of the government's theory as to how Empire's contributions were laundered.

According to the indictment, in April 1995, Empire's former president and its former assistant secretary were invited to become members of the New Jersey Steering Committee, a fundraising arm of the Dole for President campaign.<sup>39</sup> A Steering Committee luncheon was scheduled for April 29, 1995.<sup>40</sup> Prior to that luncheon, the Empire officials and others solicited numerous Empire employees, as well as their own friends and families in an effort to raise funds for the Dole campaign.<sup>41</sup> The donors were instructed to issue personal checks.<sup>42</sup> At the Steering Committee luncheon the Empire officials turned over a large envelope containing approximately

\$80,000 in contributions to officials of the Dole campaign.<sup>43</sup>

The indictment further charges that Empire issued approximately nine corporate checks directly reimbursing approximately twenty individuals a total of \$20,000.<sup>44</sup> In addition, the indictment charges that one of Empire's officials issued approximately 34 personal checks reimbursing 53 individuals a total of \$58,000.<sup>45</sup> This official was then issued an Empire corporate check for the \$58,000, as well as for \$2,000 in contributions he and a friend had made.<sup>46</sup>

The contributions to the other campaigns followed a similar pattern. In connection with a fundraising event attended by one or more officials of Empire, employees of Empire and others were solicited to make contributions. These individuals were instructed to write personal checks and were then reimbursed either directly by Empire or indirectly through one of Empire's officials.

It should be noted that the defendants charged by the indictment have pleaded not guilty to all counts and a trial has not yet taken place. Empire has pleaded guilty to its role in these activities. In connection with its plea, Empire agreed to pay a fine of \$8 million, the largest penalty ever for a campaign finance violation.<sup>47</sup>

### **DELUCA LIQUOR & WINE, LTD.**

DeLuca Liquor & Wine, Ltd. ("DeLuca"), located in Las Vegas, is one of the largest distributors of liquor, wine, and beer in Nevada. In 1995, the company, acting through its vice president for operations, funneled \$10,000 in corporate contributions to the Dole for President campaign through five of its employees and their spouses.

Between May 19 and 22, 1995, five DeLuca employees and their spouses each made \$1,000 contributions to the Dole for President campaign. At least two of those contributors later admitted that they had been given money by DeLuca to make the contributions.<sup>48</sup> According to the Kansas City Star, Ray Norvell, DeLuca's vice president in charge of its Nevada operations, "acknowledged that he knew federal law prohibited corporate contributions, so he boosted his workers' pay to help them donate."<sup>49</sup> The Star quoted Norvell as saying, "I give them \$5,000 extra salary to give to political campaigns and also to charities. We are prepaying it, basically, in front."<sup>50</sup> Approximately seven or eight DeLuca employees received this "contribution allowance," according to Norvell.<sup>51</sup>

While stressing to the Star that DeLuca did not reimburse its employees for political contributions, Norvell "acknowledged that he asked 'a few' of his employees to contribute, using the portion of their salaries designated for political and charitable contributions."<sup>52</sup> One of the contributors, Michelle McIntire, whose husband Dale works for DeLuca, stated that she would not have contributed to the Dole campaign if DeLuca had not paid for the donation.<sup>53</sup> The Star quoted McIntire as saying, "they gave us the money. That was something that the company wanted him [Dale] to do, and so that's what we did."<sup>54</sup> Dale McIntire also admitted to making his contribution using money from DeLuca; however, he would not say how the company compensated him.<sup>55</sup> Of the other eight DeLuca employees who contributed, three denied that the

company had compensated them and five either refused to discuss the matter or stated they did not remember.<sup>56</sup>

Documents produced to the Committee by DeLuca and the Dole for President campaign, pursuant to subpoena confirm this scheme. At the same time, these documents indicate that those employees who contributed to the Dole campaign were given money specifically for those donations and not as part of some general “contribution allowance.” The DeLuca documents show that on May 18, 1995, five checks for \$2,000 each were issued to the following DeLuca employees: Ray E. Norvell, Kenneth W. Leslie, Dale McIntire, James P. O’Connor, and Bruce Kobrin.<sup>57</sup> The corporate payment stub attached to the check for Norvell actually included the notation “Campaign - Dole.”<sup>58</sup>

Records produced by Dole for President show that on May 19, 1995, Norvell, McIntire, Kobrin, and each of their wives wrote checks for \$1,000 to the Dole campaign<sup>59</sup> On May 22, 1995, Leslie, O’Connor, and both of their wives also wrote checks for \$1,000 each to “Dole for President.”<sup>60</sup> Thus, within two business days of DeLuca’s payments of \$10,000 to five of its employees, the same dollar figure had been contributed to Dole’s presidential campaign by those employees and their wives.

The Minority is aware of no evidence that the Dole campaign had any knowledge of the DeLuca scheme. It is troubling, however, that the Dole campaign has never returned the contributions of the DeLuca employees, despite the fact that information detailing the scheme has been public since at least September 1996. Indeed, a Dole campaign spokesperson acknowledged at that time that an FEC investigation might be warranted.<sup>61</sup> In light of the public admissions of DeLuca’s vice president and the supporting documentation uncovered by the Committee, the Dole campaign should immediately refund these contributions.

## **CONCLUSION**

The preceding examples of illegally laundered contributions making their way into Republican campaign coffers, apparently without the knowledge of the campaign organizations involved, provides much-needed perspective to the allegations that have been raised concerning laundered contributions to Democratic candidates and organizations. As was the case with Kojima, Fireman, DeLuca, and Empire Landfill, illegal conduct on the part of fundraisers for the party does not necessarily mean that the recipients of such funds are complicit in a scheme to violate campaign finance laws. Instead, as past experience has shown, both Republicans and Democratic party organizations or campaigns can find that they have been victimized by overzealous or unscrupulous fundraisers. Campaigns are likely to continue to encounter such difficulties so long as the political system’s demand for money continues to rise unchecked.





1. Toronto Star, 10/11/92.
2. Memorandum from Betsy Ekonomou to Michael Kojima, 4/20/92.
3. Check from Michael Kojima to President's Dinner Trust, 3/6/92 ; Check from Michael Kojima to President's Dinner Trust, 3/16/92
4. Letter to Michael Kojima from Lippo Group Bank of Trade, 3/3/87; Lippo Group Bank of Trade Credit Proposal for Michael Kojima, 4/9/87; Lippo Group Bank of Trade Promissory Note, 4/14/87; Lippo Group Bank of Trade memorandum from James Riady to Richard Chen, 8/8/89.
5. State of California Secretary of State Certification, 5/20/97.
6. Washington Post, 5/8/92.
7. New York Times, 5/9/92.
8. Los Angeles Times, 5/9/92.
9. New York Times, 10/11/92; Los Angeles Times, 10/11/92; New York Times, 10/18/92; and Daily News, 10/15/96, Dallas Morning News, 10/11/92.
10. CBS News Story Script, 7/7/97. CBS News has reprinted several photographs of Kojima's guests at the President's Dinner on its website [www.eveningnews.com/moneytrail2.html](http://www.eveningnews.com/moneytrail2.html).  
While Kojima's guest list for the dinner has not been produced to the Committee, Kimoto's name does appear in a State Department document summarizing a 3/19/92 meeting between Kojima and the U.S. ambassador to Japan. The document lists Kimoto as a participant at the invitation of Kojima, thereby providing evidence that the two were engaged in business dealings in the month before the President's dinner. State Department Memorandum of Conversation, 3/19/92.
11. IMB letterhead receipt. Teramoto, for example, attended meetings with Kojima and U.S. embassy personnel, and is listed on embassy documents summarizing the meetings. State Department Memorandum of Conversation, 3/19/92.  
His name also appears in correspondence between Mr. and Mrs. Kojima and Harvard University, including a 3/10/92 letter from Mrs. Kojima which describes Teramoto as Kojima's "Japan agent." Letter to Leonard Houseman from Chiey Nomura, 3/10/92.
12. Memorandum to Senator Howard Baker from Betsy Ekonomou, 4/24/92. This memorandum is referenced in the Court decision, 858 F.Supp. 243, 245, footnote 5, and is available in the public file associated with the 1992 court case.
13. New York Times, 7/11/96; Kansas City Star, 11/5/96; Plea agreement letter re: Aqua Leisure to John Pappalardo from the Massachusetts District U.S. Attorney, 6/26/96; Plea agreement letter

re: Simon Fireman to Thomas Dwyer from the Massachusetts District U.S. Attorney, 6/26/96.

14. Memorandum of FBI Interview of Carol Nichols, 7/23/97.

15. Memorandum of FBI Interview of Carol Nichols, 7/23/97.

16. Hrg., 7/25/97, p. 10; Information, United States of America v. Simon C. Fireman, Carol A. Nichols, and Aqua Leisure Industries, Inc., United States District Court for the District of Massachusetts.

17. Memorandum of FBI Interview of Carol Nichols, 7/23/97.

18. Memorandum of FBI Interview of Carol Nichols, 7/23/97.

19. Memorandum of FBI Interview of Carol Nichols, 7/23/97.

20. Memorandum of FBI Interview of Carol Nichols, 7/23/97.

21. Information, United States of America v. Simon C. Fireman, Carol A. Nichols, and Aqua Leisure Industries, Inc., United States District Court for the District of Massachusetts, pp. 8-9.

22. Information, United States of America v. Simon C. Fireman, Carol A. Nichols, and Aqua Leisure Industries, Inc., United States District Court for the District of Massachusetts, pp. 5-6.

23. Information, United States of America v. Simon C. Fireman, Carol A. Nichols, and Aqua Leisure Industries, Inc., United States District Court for the District of Massachusetts, pp. 8-9.

24. Memorandum of FBI Interview of Carol Nichols, 7/23/97.

25. Information, United States of America v. Simon C. Fireman, Carol A. Nichols, and Aqua Leisure Industries, Inc., United States District Court for the District of Massachusetts, p. 4.

26. Information, United States of America v. Simon C. Fireman, Carol A. Nichols, and Aqua Leisure Industries, Inc., United States District Court for the District of Massachusetts, p. 8.

27. Information, United States of America v. Simon C. Fireman, Carol A. Nichols, and Aqua Leisure Industries, Inc., United States District Court for the District of Massachusetts, p. 8.

28. Memorandum of Interview of Carol Nichols, 7/22/97. See also, Notes to Financial Statements, Aqua Leisure Industries, Inc., 12/31/94.

29. Memorandum of Interview of Carol Nichols, 7/22/97; Information, United States of America v. Simon C. Fireman, Carol A. Nichols, and Aqua Leisure Industries, Inc., United States District Court for the District of Massachusetts, 10.

30. Information, United States of America v. Simon C. Fireman, Carol A. Nichols, and Aqua Leisure Industries, Inc., United States District Court for the District of Massachusetts, pp. 10-11.
31. New York Times, 7/11/97.
32. New York Times, 7/11/97.
33. Plea Agreement, United States of America v. Empire Sanitary Landfill, Inc., United States District Court for the Middle District of Pennsylvania.
34. Plea Agreement, United States of America v. Empire Sanitary Landfill, Inc., United States District Court for the Middle District of Pennsylvania, p. 3.
35. Plea Agreement, United States of America v. Empire Sanitary Landfill, Inc., United States District Court for the Middle District of Pennsylvania, p. 3.
36. Plea Agreement, United States of America v. Empire Sanitary Landfill, Inc., United States District Court for the Middle District of Pennsylvania., p. 5.
37. Press Release, David M. Barasch, U.S. Attorney, U.S. Department of Justice, 10/8/97.
38. Indictment, United States of America v. Renato P. Mariani, Michael L. Serafini, Leo R. Del Serra, Alan W. Stephens, Robert Giglio and Frank Serafini, United States District Court for the Middle District of Pennsylvania.
39. Indictment, United States of America v. Renato P. Mariani, Michael L. Serafini, Leo R. Del Serra, Alan W. Stephens, Robert Giglio and Frank Serafini, United States District Court for the Middle District of Pennsylvania, p. 9.
40. Indictment, United States of America v. Renato P. Mariani, Michael L. Serafini, Leo R. Del Serra, Alan W. Stephens, Robert Giglio and Frank Serafini, United States District Court for the Middle District of Pennsylvania, p. 9.
41. Indictment, United States of America v. Renato P. Mariani, Michael L. Serafini, Leo R. Del Serra, Alan W. Stephens, Robert Giglio and Frank Serafini, United States District Court for the Middle District of Pennsylvania, p. 9.
42. Indictment, United States of America v. Renato P. Mariani, Michael L. Serafini, Leo R. Del Serra, Alan W. Stephens, Robert Giglio and Frank Serafini, United States District Court for the Middle District of Pennsylvania, p. 9.
43. Indictment, United States of America v. Renato P. Mariani, Michael L. Serafini, Leo R. Del Serra, Alan W. Stephens, Robert Giglio and Frank Serafini, United States District Court for the Middle District of Pennsylvania, p. 10.

44. Indictment, United States of America v. Renato P. Mariani, Michael L. Serafini, Leo R. Del Serra, Alan W. Stephens, Robert Giglio and Frank Serafini, United States District Court for the Middle District of Pennsylvania, p. 10.
45. Indictment, United States of America v. Renato P. Mariani, Michael L. Serafini, Leo R. Del Serra, Alan W. Stephens, Robert Giglio and Frank Serafini, United States District Court for the Middle District of Pennsylvania, p. 10.
46. Indictment, United States of America v. Renato P. Mariani, Michael L. Serafini, Leo R. Del Serra, Alan W. Stephens, Robert Giglio and Frank Serafini, United States District Court for the Middle District of Pennsylvania, p. 10.
47. Plea Agreement, United States of America v. Empire Sanitary Landfill, Inc., United States District Court for the Middle District of Pennsylvania; Pittsburgh Post-Gazette, 10/22/97.
48. Kansas City Star, 9/29/96.
49. Kansas City Star, 9/29/96.
50. Kansas City Star, 9/29/96.
51. Kansas City Star, 9/29/96.
52. Kansas City Star, 9/29/96.
53. Kansas City Star, 9/29/96.
54. Kansas City Star, 9/29/96.
55. Kansas City Star, 9/29/96.
56. Kansas City Star, 9/29/96.
57. Copies of canceled checks and bank statements produced by DeLuca Liquor & Wine, Ltd, DEL-0002, 0004, 0014, 0019, and 0022.
58. Copy of payment stub for a DeLuca check made out to Ray E. Norvell in the amount of \$2,000, 5/18/95, DEL-0003.
59. Copies of canceled checks and donor records produced by Dole for President, DFP-2132, 2141, 2144, 2153, 2156, and 2159.
60. Copies of canceled checks and donor records produced by Dole for President, DFP-2135, 2138, 2147, and 2150.
61. Combined News Services, Newsday, 9/30/96.

